

IRS TAX TIP 2004-02

TAXPAYER RIGHTS A PRIORITY FOR IRS

The law requires the IRS to protect taxpayer rights, and in its day-to-day operations, the IRS and its employees make taxpayer rights a top priority. This includes explaining those rights to taxpayers, keeping taxpayer information private and confidential and being professional and courteous.

Besides what is expected of IRS employees, taxpayers have many other rights. They have the right to have someone represent them before the IRS and to accompany them to any meeting with IRS employees. When there is a disagreement, they have the right to request that the independent IRS Appeals office review the case. Taxpayers who still disagree can put their case before the court system.

Taxpayers who have been unsuccessful in resolving issues with the IRS through normal channels have the right to contact the Taxpayer Advocate by calling, toll free, 1-877-777-4778. The Taxpayer Advocate can offer special help if an IRS action is causing the taxpayer significant hardship.

To let taxpayers know about their rights, the IRS produces Publication 1, "Your Rights as a Taxpayer." The Spanish-language version is Publication 1SP, "Derechos del Contribuyente (Your Rights as a Taxpayer)". These publications, which highlight taxpayer rights and related IRS programs, are available on the IRS Web site at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676). Information on the Taxpayer Advocate Service is also available on the Web site.

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